
TRI-VALLEY HAVEN FOR WOMEN
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED JUNE 30, 2008

DATE RECEIVED:



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Assigned To: Mac Millan

Date Reviewed: 12/29/08

Reviewer's Initials: nm

Date Review(s) Completed: 12/29/08

Tang & Lee, LLP

Certified Public Accountants

TRI-VALLEY HAVEN FOR WOMEN

For the year ended June 30, 2008

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INDEPENDENT AUDITORS' REPORT

The Board of Directors
Tri-Valley Haven for Women
Livermore, California

We have audited the accompanying statement of financial position of Tri-Valley Haven for Women (a Nonprofit Organization) as of June 30, 2008, the related statement of activities and the statement of cash flows for the year then ended. These financial statements are the responsibility of Tri-Valley Haven for Women's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Haven's June 30, 2007 financial statements and, in our report dated October 29, 2007, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tri-Valley Haven for Women as of June 30, 2008, and the changes in net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2008, on our consideration of Tri-Valley Haven for Women's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The accompanying supplementary information identified in the table of contents is presented for purpose of additional analysis. Also, the accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Tang & Lee, LLP

Burlingame, California
November 7, 2008

TRI-VALLEY HAVEN FOR WOMEN
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2008

<u>Assets</u>	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 2008</u>	<u>Summarized 2007</u>
Cash and Cash Equivalents (Note 1)	\$ 223,355	\$ 42,138	\$ 265,493	\$ 371,298
Grants Receivable (Note 2)	307,509		307,509	340,964
Contributions Receivable (Note 3)	-	47,159	47,159	29,619
Prepayments and Deposits	<u>21,350</u>	<u>-</u>	<u>21,350</u>	<u>20,190</u>
Total Current Assets	552,214	89,297	641,511	762,071
Land, Buildings and Equipment (Notes 1 & 4):				
Land	142,031		142,031	142,031
Buildings	1,268,002		1,268,002	1,268,002
Capital Improvements	719,931		719,931	719,931
Office Equipment	64,483		64,483	64,483
Automobile	<u>45,370</u>	<u>-</u>	<u>45,370</u>	<u>45,370</u>
	2,239,817		2,239,817	2,239,817
Accumulated Depreciation	<u>(1,463,792)</u>	<u>-</u>	<u>(1,463,792)</u>	<u>(1,325,276)</u>
	<u>776,025</u>	<u>-</u>	<u>776,025</u>	<u>914,541</u>
Total Assets	\$ 1,328,239	\$ 89,297	\$ 1,417,536	\$ 1,676,612
<u>Liabilities and Net Assets</u>				
Liabilities:				
Accounts Payable	\$ 14,014		\$ 14,014	\$ 58,495
Accrued Salaries & Benefits	67,713		67,713	61,497
Accrued Expenses	11,825		11,825	11,800
Accrued Vacation	65,268		65,268	57,292
Deferred Revenue (Note 5)	<u>23,150</u>	<u>-</u>	<u>23,150</u>	<u>30,636</u>
Total Current Liabilities	<u>181,970</u>	<u>-</u>	<u>181,970</u>	<u>219,720</u>
Total Liabilities	<u>181,970</u>	<u>-</u>	<u>181,970</u>	<u>219,720</u>
Commitments (Note 6)				
Net Assets:				
Unrestricted	1,146,269	-	1,146,269	1,364,382
Temporarily Restricted (Note 8)	<u>-</u>	<u>89,297</u>	<u>89,297</u>	<u>92,510</u>
Total Net Assets	<u>1,146,269</u>	<u>89,297</u>	<u>1,235,566</u>	<u>1,456,892</u>
Total Liability and Net Assets	\$ 1,328,239	\$ 89,297	\$ 1,417,536	\$ 1,676,612

The accompanying notes are an integral part of these financial statements.

**TRI-VALLEY HAVEN FOR WOMEN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 2008</u>	<u>Summarized 2007</u>
Support and Revenues				
Government Grants and Contracts	\$ 1,384,512		\$ 1,384,512	\$ 1,571,121
Private Grants and Contributions	329,834	\$ 127,209	457,043	638,856
Special events and fundraising revenue	109,050		109,050	76,644
Interest Income	13,972		13,972	3,999
Other Revenue	91,662	-	91,662	82,865
	<u>1,929,030</u>	<u>127,209</u>	<u>2,056,239</u>	<u>2,373,485</u>
Net Assets Released from Restrictions (Note 9)	<u>130,422</u>	<u>(130,422)</u>	<u>-</u>	<u>-</u>
Total Support and Revenues	2,059,452	(3,213)	2,056,239	2,373,485
Expenses:				
Program Services:				
DV Services	678,443		678,443	681,295
Legal Services	71,656		71,656	77,306
Crisis Hotline	64,371		64,371	82,772
Homeless Services	439,675		439,675	375,159
Food Pantry Program	128,114		128,114	125,231
Hope/Homeless Outreach	-		-	91,985
Parents Creating Change	106,522		106,522	93,804
Rape Crisis Center Program	212,707		212,707	154,754
Education and Prevention	72,471		72,471	139,615
Counseling	204,675	-	204,675	175,453
Total Program Services	1,978,634	-	1,978,634	1,997,374
General Administration	242,994		242,994	140,688
Fundraising/ Development	55,937	-	55,937	58,726
Total Supporting Services	298,931	-	298,931	199,414
Total Expenses	2,277,565	-	2,277,565	2,196,788
Increase(Decrease) in Net Assets	(218,113)	(3,213)	(221,326)	176,697
Net Assets				
Beginning of the year	<u>1,364,382</u>	<u>92,510</u>	<u>1,456,892</u>	<u>1,280,195</u>
End of the year	<u>\$ 1,146,269</u>	<u>\$ 89,297</u>	<u>\$ 1,235,566</u>	<u>\$ 1,456,892</u>

The accompanying notes are an integral part of these financial statements.

TRI-VALLEY HAVEN FOR WOMEN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2008

	<u>Total</u> <u>2008</u>	<u>Summarized</u> <u>2007</u>
Cash Flow From Operating Activities:		
Change in Net Assets	\$ (221,326)	\$ 176,697
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	138,516	137,038
Decrease (Increase) in:		
Decrease in Grants Receivable	33,455	(41,909)
Increase in Contribution Receivable	(17,540)	1,227
Increase in Prepayments and Other Assets	(1,160)	2,538
Increase (Decrease) in:		
Decrease in Accounts Payable	(44,481)	(23,412)
Increase in Accrued Salaries & Benefits	6,216	8,055
Increase in Accrued Expenses	25	1,084
Increase in Accrued Vacation	7,976	13,772
Decrease in Deferred Revenue	(7,486)	(6,324)
Decrease in Security Deposit	<u>-</u>	<u>(225)</u>
Net Cash Provided by Operating Activities	115,521	91,844
Cash Flow from Investing Activities:		
Net Purchase of Capital Improvements	<u>-</u>	<u>(84,882)</u>
Net Cash Used by Investing Activities	-	(84,882)
Cash Flow from Financing Activities:		
Net Cash Used by Financing Activities	<u>-</u>	<u>-</u>
NET INCREASE IN CASH	(105,805)	183,659
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>371,298</u>	<u>187,639</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 265,493</u></u>	<u><u>\$ 371,298</u></u>
Supplemental data:		
Interest paid:	\$415	

The accompanying notes are an integral part of these financial statements.

**TRI-VALLEY HAVEN FOR WOMEN
NOTES OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

Nature of Operation

Tri-Valley Haven for Women ("the Haven"), a non profit California Corporation incorporated June 21, 1977, is engaged in activities which primarily provide emergency shelter for women and their children who are victims of domestic violence, sexual assault and other crisis situations. The Haven also provides a variety of supplemental services ranging from community education, counseling services to health and social welfare services.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of Tri-Valley Haven for Women ("the Haven") is presented to assist in the understanding of the Haven's financial statements. The financial statements and notes are representations of the Haven's management who is responsible for their integrity and objectivity.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Haven and changes therein are classified and reported as follows:

Unrestricted net assets – Assets that are currently available for use and are not subject to donor-imposed stipulations. Board-designated assets are also reported as part of the unrestricted net assets.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Haven and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations requiring them to be maintained permanently by the Haven. There were no permanently restricted net assets during the year.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**TRI-VALLEY HAVEN FOR WOMEN
NOTES OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

Cash and cash equivalents include short-term highly liquid investments with original maturities of three months or less. The Haven maintains its cash in one local bank and two brokerage firms.

Revenue Recognition

Government grants are recognized as revenue to the extent of expenses. Revenue recognition depends on the grant award agreements. Government funds received in advance are treated as Deferred Revenue. Interest income is recognized when earned. Private grants and contributions that have been awarded (or promised) for which a specific purpose restriction is not met are recognized as temporarily restricted net assets. In the period when the services have been rendered, and/or specific purpose restrictions has been met, the temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributions and Promise to Give

Contributions, including unconditional promises to give are recorded as made. All contributions are available for unrestricted use unless specifically restricted by the donor. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows.

Land, Buildings and Equipment

Land, building and equipment of the Haven are recorded at cost or fair market value when donated. Donations are reported as unrestricted support unless the donor has restricted the donation to a specific purpose. When assets are sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is included in income. The cost of normal maintenance and repairs is charged to expense when incurred. Assets with a unit cost of \$5,000 or more and with a useful life of more than one year are capitalized. Buildings, capital improvements and equipment are depreciated on a straight-line basis over their estimated useful lives which range from 5 to 20 years.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the certain reported amounts of assets and disclosures. Accordingly, actual result could differ from those estimates.

**TRI-VALLEY HAVEN FOR WOMEN
NOTES OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Haven is exempt from Federal income and California Franchise taxes under 501(c)3 of the Internal Revenue Code and 23701(d) of the Revenue and Taxation Code of California. Accordingly, no tax provision has been made.

NOTE 2 - GRANTS RECEIVABLE

The composition of the grants receivable is as follows:

Alameda County- Housing & Community Development- Linkages Program	\$ 25,027
Alameda County- Health Care Services Agency-MAA	26,693
Alameda County- Homeless	9,435
Alameda County- Food Pantry	17,933
BHCS Mental Health Plan	2,471
CalWORKS	8,667
City of Dublin- Community Development Block Grant	2,013
City of Livermore- Community Development Block Grants	3,542
City of Pleasanton- Food Pantry	3,735
City of Pleasanton- PCC	2,537
California Department of Health Services-BWSP	55,332
California Department of Health Services- RPE	14,527
ECC Grant	287
EFSP 2008	16,000
Federal Emergency Shelter Grant-06-08 SJH	53,150
Office of Emergency Services-Domestic Violence	34,490
Office of Emergency Services-Rape Crisis	31,670
	\$ 307,509

NOTE 3 - CONTRIBUTIONS RECEIVABLE

Contributions receivable consists of the following:

Unconditional contributions receivable in less than one year	\$ 49,205
Allowance for uncollectible contributions	(2,046)
Net unconditional contributions receivable	\$ 47,159

**TRI-VALLEY HAVEN FOR WOMEN
NOTES OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

NOTE 4 - LAND, BUILDINGS AND EQUIPMENT

The following is a summary of changes in the Haven's land, buildings and equipment for the fiscal year ended June 30, 2008:

	Balance July 1, 2007	Additions	Reduction/ Retirements	Balance June 30, 2008	Accumulated Depreciation	Net Book Value
Land	\$ 142,031			\$ 142,031		\$ 142,031
Buildings	1,268,002			1,268,002	\$ (943,573)	324,429
Capital Improvements	719,931			719,931	(441,517)	278,414
Office Equipment	64,483			64,483	(38,827)	25,656
Furniture and Fixtures						
Maintenance Equipment						
Automobile	45,370			45,370	(39,875)	5,495
	<u>\$ 2,239,817</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,239,817</u>	<u>\$ (1,463,792)</u>	<u>\$ 776,025</u>

- a) The ground on the Community Service Building is leased from the city of Livermore. The term of the lease is 55 years expiring on June 30, 2048 at \$1.00 per year rent. The lease may be extended by mutual written consent. The Haven has paid all lease payments. At the expiring or termination of the ground lease, all improvements become the city's property without compensation to the Haven. The building was partially funded by the city of Livermore Community Block Grant Program (CDBG) of \$380,083. The city of Livermore's reversion of assets policy in connection with the CDBG requires that if CDBG funds are used to acquire or to improve real property in whole or in part, the city will retain an interest in the property for a period of time in accordance with the policy. The city of Livermore retained an interest in the Community Services Building until June 20, 2007.
- b) The Homeless Shelter was opened for housing homeless individuals and families on November 4, 2002. Under the agreement between the cities and the Haven, the Homeless Shelter will not be used as a security for a note or loan except with the written consent of the city of Livermore. The Haven will retain title to the property. The Haven may sell the property, if the property is no longer utilized to provide homeless shelter services. As such, the Haven will be required to first obtain disposition instructions from the city of Livermore. Then, the Haven will reimburse Alameda County and the cities of Dublin, Pleasanton, and Livermore the full costs with the investments in the property in proportion to the current, fair-market value of the property. The term of this agreement shall be for 59 years from Date of Initial Occupancy (11/4/2002) and shall terminate in the year of 2061. When this agreement expires in the year 2061, the city of Livermore has the right to extend this agreement for an additional 59 years. The total costs including purchase price, rehabilitation cost, and other, incurred were \$585,070.
- c) Total depreciation expenses for the year is \$138,516.

**TRI-VALLEY HAVEN FOR WOMEN
NOTES OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

NOTE 5 - DEFERRED REVENUE

The composition of the deferred revenue is as follows:

City of Livermore-SJH Maintenance	\$ 15,914
City of Livermore-Capital	7,236
	<u>\$ 23,150</u>

NOTE 6 - COMMITMENTS

The organization had renewed the two leases for food pantry and office on a month-to-month basis. In addition, the organization had renewed a five year lease for four new copiers on September 14, 2006. The monthly payment will be \$1,559.30 plus taxes.

Future minimum lease payments under these leases are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2009	\$ 18,712
2010	18,712
2011	18,712
2012	<u>3,117</u>
Total	<u>\$ 59,253</u>

NOTE 7 - CONTINGENT LIABILITIES

Grant Expenditures

Conditions contained within the various contracts awarded to the Haven are subject to the funding agencies' criteria and regulations under which expenditures may be charged against and are subject to audits under such regulations and criteria. Occasionally, such audits may determine that certain costs incurred against the grants may not comply with the established criteria that governs them. In such cases, the Haven could be held responsible for repayments to the funding agency for the costs or be subject to the reductions of future funding in the amount of the costs. Management does not anticipate any material questioned costs for the contracts and grants administered during the period.

**TRI-VALLEY HAVEN FOR WOMEN
NOTES OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

NOTE 8 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes:

Program activities:		
Pledge receivable	\$	49,205
Homeless Assistance		24,524
Holiday Project Client Assistance		1,432
Health Care costs for shelter residents		2,484
Food Pantry		7,261
Shelters Playground Fund		250
Community Building Maintenance		4,141
Total	\$	<u>89,297</u>

NOTE 9 - NET ASSETS RELEASED FROM RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses that satisfied the restricted purposes or by occurrence of other events specified by donors during the year:

Time restrictions expired on fund-raising contribution	\$	31,695
Purpose restrictions accomplished:		
Executive Director Sabbatical		31,012
DV Shelter Programs		14,586
Holiday Program for shelters		8,943
Homeless Program-Shelter Services		27,101
Homeless Program-ESTA & Others		10,661
Food Pantry		400
Client Counseling		3,941
Client Assistance		657
Community Building Maintenance		1,426
Total	\$	<u>130,422</u>

**TRI-VALLEY HAVEN FOR WOMEN
NOTES OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

NOTE 10 - CONTRIBUTED SERVICES

Contributed services are used by Haven to satisfy the in-kind matching requirements of the State of California, Office of Emergency Services-Criminal Justice Division. The volunteers provided personnel services that included crisis line, counseling interns and trainees, shelter maintenance, clerical support, and a fundraising committee.

The following contributed services received by the Haven are not recognized in the financial statements in accordance with FASB 116.

	<u>Number of Volunteer Hours</u>	<u>Rate</u>	<u>Amount</u>
Program Services:			
Crisis Line Volunteers	3,398.50	\$ 13	\$ 44,181
Counseling Interns	695.50	13	9,042
Legal Services Volunteers	141.50	13	1,840
Sexual Assault	4,034.00	13	52,442
Food Pantry	2,634.00	13	34,242
Other Services:			
Childcare	300.50	13	3,907
Board of Director's Activity	689.75	13	8,967
Non-Direct Services	1,788.50	13	23,251
Total	<u>13,682.25</u>		<u>\$ 177,872</u>

NOTE 11 - OTHER INFORMATION

Program statistics for the fiscal year ended June 30, 2008 include, but are not limited to the following services:

Domestic Violence Residential Services

2,272	Crisis Calls
369	Shelter Residents including Adults and Children
9,367	Bednights
2,369	Legal Advocacy /Assistance
207	Individual served at restraining order clinic
50	Restraining Orders Obtained
536	Counseling and Advocacy(units)

Homeless Services

101	Shelter Residents including Adults and Children
5,239	Bednights
2,395	Counseling & Advocacy (units)
7,014	Individuals served at Food Pantry
4,018	Individuals served through Holiday Food Basket Program
59	ESTA Motel Vouchers
521	Homeless Outreach(individuals)

**TRI-VALLEY HAVEN FOR WOMEN
NOTES OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

NOTE 11 - OTHER INFORMATION (CONTINUED)

Education and Community Development

125	Crisis calls through 24 hour Sexual Assault Crisis Hotline
259	Individual served through Rape Crisis Center
19	Significant Others served through Rape Crisis Center
159	Community Education Presentations
3,696	Community Education Attendees
270	Parents supported, Overall, through Parenting Program
949	Volunteers
13,682	Volunteers Hours-of-Service

Counseling Services

354	Individuals served at Community Building
142	Non-Residential Counseling Clients
898	Non-Residential Counseling and Advocacy

INDEPENDENT AUDITORS' REPORT
ON SUPPLEMENTAL INFORMATION

The Board of Directors
Tri-Valley Haven for Women
Livermore, California

Our report on our audit of the basic financial statements of Tri-Valley Haven for Women for the year ended June 30, 2008 appears on page 1. Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statements of Tri-Valley Haven for Women. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Tang & Lee, LLP

Burlingame, California
November 7, 2008

**TRI-VALLEY HAVEN FOR WOMEN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008**

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	CFDA Number	Entity Identifying Number	Award Period	Federal Expenditures
<u>U.S. Department of Housing and Urban Development</u>				
Pass-Through City of Dublin				
Community Development Block Grant	14.218	N/A	7/1/07-6/30/08	\$ 14,900
Pass- Through City of Livermore				
Community Development Block Grant-Hope	14.218	07PS-TVH-Hope	7/1/07-6/30/08	5,000
Pass- Through City of Livermore				
Community Development Block Grant-PCC	14.218	07PS-TVH-PCC	7/1/07-6/30/08	5,000
Pass-Through Alameda County				
Housing & Community Development-Housing & Job Linkages	14.235	CA01B602011	3/1/07-2/29/08	39,521
Housing & Community Development-Housing & Job Linkages	14.235	CA01B702016	3/1/08-2/28/09	25,027
				<u>64,548</u>
Pass-Through State of California				
Housing & Community Development-FESG	14.231	05-FESG-1348	10/20/05-9/30/07	17,410
Housing & Community Development-FESG	14.231	06-FESG-2271	9/29/06-9/30/08	127,042
				<u>144,452</u>
Total U.S. Department of Housing and Urban Development				<u>233,900</u>
<u>U.S. Department of Justice</u>				
Pass-Through State of California				
Office of Emergency Services-Criminal Justice Division				
Victims of Crimes Act-Domestic Violence Program	16.575	DV07221018	7/1/07-6/30/08	98,522 *
Victims of Crimes Act-Sexual Assault Program 2007	16.575	RC07271018	7/1/07-6/30/08	125,884 *
				<u>224,406</u>
Violence Against Women Act- Domestic Violence Program	16.588	DV07221018	7/1/07-6/30/08	5,195
Family Violence Prevention and Services Act	93.671	DV07221018	7/1/07-6/30/08	64,236
Total U.S. Department of Justice				<u>293,837</u>
<u>Federal Emergency Management Agency</u>				
Pass through Alameda County				
FEMA-Shelter Program 2007 (Phase 25)	97.024	25-0634-00-004	1/1/07-12/31/07	18,334
FEMA-Shelter Program 2008 (Phase 26)	97.024	26-0634-00-004	1/1/08-12/31/08	32,000
Total Federal Emergency Management Agency				<u>50,334</u>
Total Federal Awards				<u><u>\$ 578,071</u></u>

NOTE: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the TVHW and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

*= Major Programs

TRI-VALLEY HAVEN FOR WOMEN
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEARENDED JUNE 30, 2008

PROGRAM SERVICES

	DV Services	Legal Services	Crisis Hotline	Homeless Services	Food Pantry	Parents Creating Change	Rape Crisis Center Program	Education & Prevention	Counseling	Total Program Services
Salaries	\$ 440,969	\$ 47,272	\$ 22,340	\$ 279,533	\$ 77,607	\$ 71,961	\$ 126,651	\$ 48,434	\$ 144,693	\$ 1,259,460
Payroll taxes & Benefits	80,847	8,975	4,300	49,403	10,046	9,429	22,746	9,994	21,531	217,271
Total Personnel	521,816	56,247	26,640	328,936	87,653	81,390	149,397	58,428	166,224	1,476,731
Operating Consultants										
Professional fees	4,455	525	251	1,450	1,030	397	2,028	325	918	11,379
In-Kind Services	14,146		26,545				31,471	-		72,162
Supplies	15,909	549	315	14,267	2,802	5,232	1,786	1,262	2,761	44,883
Communications	7,537	666	5,475	6,748	4,491	1,850	2,926	1,665	4,662	36,020
Postage	1,446	174	292	965	245	55	392	159	484	4,212
Occupancy	42,630	6,769	1,515	22,363	24,856	5,428	6,457	2,626	11,871	124,515
D & O Insurance	952	115	60	636	162	168	258	105	318	2,774
Rental & Maint. Equipment	6,656	433	428	4,859	3,059	99	2,457	338	1,300	19,629
Printing and Publications	2,480	299	158	1,655	421	437	672	273	830	7,225
Recruitment	1,269			1,811	-				550	3,630
Travel	8,428	1,084	239	5,317	1,415	1,455	2,279	801	1,258	22,276
Conferences, Seminars, Mtgs	2,310	470	170	1,910	272	322	1,983	415	820	8,672
Networking										-
Client Assistance	7,945			7,166		3,343		-	600	19,054
Membership							350		55	405
Discretionary	44			44						88
Special Events	1,371			193	-		517	1,944		4,025
Fundraising								171		171
Miscellaneous	-			-	-	20	-	-	7	27
Depreciation	39,049	4,325	2,283	41,355	1,708	6,326	9,734	3,959	12,017	120,756
Total Operating	156,627	15,409	37,731	110,739	40,461	25,132	63,310	14,043	38,451	501,903
Total Expenses	\$ 678,443	\$ 71,656	\$ 64,371	\$ 439,675	\$ 128,114	\$ 106,522	\$ 212,707	\$ 72,471	\$ 204,675	\$ 1,978,634

TRI-VALLEY HAVEN FOR WOMEN
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2008

	SUPPORTING SERVICES					Summarized 2007 Agency
	General Administration	Fundraising/ Development	Total		2008 Total Agency	
			Supporting Services			
Salaries	\$ 153,908	\$ 23,770	\$ 177,678	\$ 1,437,138	\$ 1,268,008	
Payroll taxes & Benefits	23,732	3,763	27,495	244,766	225,770	
Total Personnel	177,640	27,533	205,173	1,681,904	1,493,778	
Operating Consultants	550	121	671	-	9,800	
Professional fees	-	-	-	12,050	12,883	
In-Kind Services	10,529	3,771	14,300	72,162	67,167	
Supplies	2,664	882	3,546	59,183	119,463	
Communications	715	2,840	3,555	39,566	39,452	
Postage	13,970	706	14,676	7,767	5,734	
Occupancy	443	28	471	139,191	142,324	
D & O Insurance	4,897	249	5,146	3,245	3,317	
Rental & Maint. Equipment	1,153	73	1,226	24,775	24,244	
Printing and Publications	40	-	40	8,451	5,838	
Recruitment	4,499	230	4,729	3,670	3,688	
Travel	2,104	90	2,194	27,005	27,698	
Conferences, Seminars, Mtgs	219	300	519	10,866	10,510	
Networking	-	-	-	519	300	
Client Assistance	730	-	730	19,054	68,692	
Membership	1,776	-	1,776	1,135	1,645	
Discretionary	-	-	-	1,864	1,573	
Special Events	-	15,991	15,991	4,025	5,032	
Fundraising	4,369	2,059	6,428	16,162	7,523	
Miscellaneous	16,696	1,064	17,760	6,455	9,089	
Depreciation	-	-	-	138,516	137,038	
Total Operating	65,354	28,404	93,758	595,661	703,010	
Total Expenses	\$ 242,994	\$ 55,937	\$ 298,931	\$ 2,277,565	\$ 2,196,788	

**TRI-VALLEY HAVEN FOR WOMEN
STATEMENT OF EXPENDITURES
FOR OFFICE OF EMERGENCY SERVICES-CRIMINAL JUSTICE PROGRAMS
DOMESTIC VIOLENCE SECTION
FOR THE YEAR ENDED JUNE 30, 2008**

GRANT NUMBER : DV 07221018
GRANT PERIOD : July 1, 2007 - June 30, 2008

GRANT FUNDS	
Federal	\$ 167,953
Federal Match	40,691
State	32,117
State Match	3,212
	<hr/>
Total	\$ 243,973
	<hr/> <hr/>

Expenditures

Personnel Services	
Salaries	\$ 155,560
Payroll Taxes & Benefits	25,190
State Cash Match	3,212
VOCA In-Kind Match	
1894.692 volunteer hours @\$13.00/hour	24,631
FVPSA In-Kind Match	
1235.385 volunteer hours @ \$13.00/hour	16,060
	<hr/>
Total Personnel Services:	224,653
	<hr/> <hr/>

Operating Expenses	
Travel & Mileage	\$ 810
Communications	9,998
Utilities	647
Office Supplies	1,195
Program Supplies	1,510
Software Support	900
Audit	3,660
OES Conference Registration	600
	<hr/>
Total Operating Expenses:	19,320
	<hr/> <hr/>

TOTAL EXPENDITURES	\$ 243,973
	<hr/> <hr/>

**TRI-VALLEY HAVEN FOR WOMEN
STATEMENT OF EXPENDITURES
FOR OFFICE OF EMERGENCY SERVICES-CRIMINAL JUSTICE PROGRAMS DIVISION
SEXUAL ASSAULT SECTION
FOR THE YEAR ENDED JUNE 30, 2008**

GRANT NUMBER : RC07271018
GRANT PERIOD : July 1, 2007 - June 30, 2008

GRANT FUNDS	
Federal	\$ 125,884
Federal Match	31,471
State	45,995
	<hr/>
Total	\$ 203,350
	<hr/> <hr/>

Expenditures

Personnel Services

Salaries	\$ 134,597
Payroll Taxes & Benefits	24,786
VOCA In-Kind Match	
2420.85 volunteer hours @ \$13.00/hour	31,471
	<hr/>
Total Personnel Services:	190,854

Operating Expenses

Office/Program Supplies	\$ 370
Newsletter	200
Communications	8,336
Utilities	1,062
Membership in CalCASA	250
Mileage	273
Audit	2,005
	<hr/>
Total Operating Expenses:	12,496

TOTAL EXPENDITURES:	\$ 203,350
	<hr/> <hr/>

**TRI-VALLEY HAVEN FOR WOMEN
STATEMENT OF EXPENDITURES
FOR COUNTY OF ALAMEDA GRANT
FOR THE YEAR ENDED JUNE 30, 2008**

GRANT NAME	:	Food Distribution and Support Services to Tri-Valley Families and Individuals
MASTER CONTRACT	:	900143
PROCUREMENT CONTRACT#	:	2251
ENCUMBRANCE NUMBER	:	SE08-180
BOARD PO#	:	6845
GRANT PERIOD	:	July 1, 2007 - June 30, 2008
CONTRACT AMOUNT	:	\$ 71,689

EXPENDITURES

Salaries	\$ 36,075
Benefits	4,283
Office/Program Supplies	392
Communications	4,391
Maintenance	2,576
Utilities	6,913
Rent Expense	12,600
Office Equipment Rental	464
Auto Expense	<u>3,995</u>
Total	<u><u>\$ 71,689</u></u>

TRI-VALLEY HAVEN FOR WOMEN
STATEMENT OF EXPENDITURES
FOR COUNTY OF ALAMEDA GRANT
DOMESTIC VIOLENCE CENTER ACT-SHELTER SERVICES
FOR THE YEAR ENDED JUNE 30, 2008

CONTRACT NAME	:	Domestic Violence Center Act- Shelter Services
MASTER CONTRACT	:	900143
PROCUREMENT CONTRACT #	:	1926
EXHIBIT NUMBER	:	SE08-201
BOARD PO NUMBER	:	SOCSEA-6601
CONTRACT PERIOD	:	July 1, 2007- June 30, 2008
CONTRACT AMOUNT	:	\$ 25,000

EXPENDITURES

Salaries	\$ 20,645
Benefits	4,180
DV Office Supplies	<u>175</u>
Total	<u><u>\$ 25,000</u></u>

TRI-VALLEY HAVEN FOR WOMEN
STATEMENT OF EXPENDITURES
FOR COUNTY OF ALAMEDA GRANT
DOMESTIC VIOLENCE CENTER ACT-LEGAL SERVICES
FOR THE YEAR ENDED JUNE 30, 2008

CONTRACT NAME : Domestic Violence Center Act- Legal Services
MASTER CONTRACT : 900143
PROCUREMENT CONTRACT# : 1927
EXHIBIT NUMBER : SE08-200
BOARD PO NUMBER : SOCSA-6600
CONTRACT PERIOD : July 1, 2007 - June 30, 2008
CONTRACT AMOUNT : \$ 7,000

EXPENDITURES

Salaries	\$ 5,884
Benefits	\$ 966
Travel & Mileage	<u>150</u>
Total	<u><u>\$ 7,000</u></u>

TRI-VALLEY HAVEN FOR WOMEN
STATEMENT OF EXPENDITURES
FOR COUNTY OF ALAMEDA GRANT
ALLIED HOUSING LINKAGES
FOR THE YEAR ENDED JUNE 30, 2008

CONTRACT NAME : Allied Housing Linkages

CONTRACT NUMBER : CA01B602011

CONTRACT PERIOD : March 1, 2007 - February 29, 2008

CONTRACT AMOUNT : \$ 81,154

REVENUE RECOGNIZED : \$ 39,521 (July 1, 2007 - February 29, 2008)

EXPENDITURES

Salaries	\$ 27,523
Benefits	6,966
Program/Office Supplies	3,694
Travel & Mileage	<u>1,338</u>
Total	<u><u>\$ 39,521</u></u>

TRI-VALLEY HAVEN FOR WOMEN
STATEMENT OF EXPENDITURES
FOR COUNTY OF ALAMEDA GRANT
ALLIED HOUSING LINKAGES
FOR THE YEAR ENDED JUNE 30, 2008

CONTRACT NAME	:	Allied Housing Linkages
CONTRACT NUMBER	:	CA01B702016
CONTRACT PERIOD	:	March 1, 2008 - February 28,2009
CONTRACT AMOUNT	:	\$ 81,154
REVENUE RECOGNIZED	:	\$ 25,027 (March 1, 2008 - June 30, 2008)

EXPENDITURES

Salaries	\$	19,943
Benefits		4,514
Travel & Mileage		<u>570</u>
Total	\$	<u><u>25,027</u></u>

TRI-VALLEY HAVEN FOR WOMEN
STATEMENT OF EXPENDITURES
FOR COUNTY OF ALAMEDA GRANT
FOR THE YEAR ENDED JUNE 30, 2008

CONTRACT NAME : Shelter and Support Services for
Tri-Valley Homeless

MASTER CONTRACT : 900143

PROCUREMENT CONTRACT # : 2252

EXHIBIT NUMBER : SE08-181

BOARD PO# : 6847

CONTRACT PERIOD : July 1, 2007 - June 30, 2008

CONTRACT AMOUNT : \$ 118,944

EXPENDITURES

Salaries	\$ 90,097
Benefits	14,273
Office Supplies	359
Rental & Maintenance of Equipment	3,300
Program Supplies	1,958
Insurance	1,312
Utilities	4,692
Travel & Mileage	750
Audit	1,500
Storage Rent	703
	<hr/>
Total	<u><u>\$ 118,944</u></u>

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Board of Directors
TRI- VALLEY HAVEN FOR WOMEN
Livermore, California

We have audited the financial statements of Tri-Valley Haven For Women (A non-profit Organization) as of and for the year ended June 30, 2008, and have issued our report thereon dated November 7, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of The United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Tri-Valley Haven For Women's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tri-Valley Haven For Women's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Tri-Valley Haven For Women's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Haven's financial statements that is more than inconsequential will not be prevented or detected by the Haven's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Haven's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weakness. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Haven's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have direct and material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of the Board of Directors, management and local awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Tang & Lee, LLP

Burlingame, California
November 7, 2008

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Board of Directors
Tri-Valley Haven for Women
Livermore, California

Compliance

We have audited the compliance of the Tri-Valley Haven for Women with the types of compliance requirements described in the *U.S. Office of management and budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. Tri-Valley Haven for Women's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Tri-Valley Haven for Women's management. Our responsibility is to express an opinion on Tri-Valley Haven for Women's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining on a test basis, evidence about Tri-Valley Haven for Women's compliance with those requirements and performing such other procedures, as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Tri-Valley Haven for Women's compliance with those requirements.

In our opinion, Tri-Valley Haven for Women complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control over Compliance

The management of Tri-Valley Haven for Women is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Tri-Valley Haven for Women's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Directors, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Tang & Lee, LLP

Burlingame, California
November 7, 2008

**TRI-VALLEY HAVEN FOR WOMEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008**

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:	<i>Unqualified</i>
Internal control over financial reporting:	
Material weaknesses identified?	No
Reportable conditions identified that are not considered to be material weaknesses?	<i>None Reported</i>
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Reportable conditions identified that are not considered to be material weaknesses?	<i>None Reported</i>
Type of auditors' report issued on compliance for major programs:	<i>Unqualified</i>
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	No
Identification of major programs:	

<u>CFDA NUMBER</u>	<u>Name of Federal Program</u>
16.575	Victims of Crimes Act- Domestic Violence Program
16.575	Victims of Crimes Act- Sexual Assault Program

Dollar threshold used to distinguished between type A and type B Programs:	\$ 300,000
Auditee qualified as low-risk auditee?	Yes

**TRI-VALLEY HAVEN FOR WOMEN
SCHEDULED OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2008**

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

**TRI-VALLEY HAVEN FOR WOMEN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2008**

There were no reportable findings in prior year audit.